

Reply to Office Action of April 12, 2006

AMENDMENTS TO THE ABSTRACT OF THE DISCLOSURE

Please amend the paragraph beginning at page 18, line 2 (ABSTRACT), as follows:

A steering wheel has a surface material made of a ligneous material and an improved moisture resistance. The steering wheel has a core and a surface material covering the core, and the core and the surface material are formed integrally. The surface material comprises a surface decorative material, a plurality of ligneous thin plates and adhesive sheets in which an adhesive resin having a moisture resistance is permeated in a base material, and the adhesive sheet is between the surface decorative material and the ligneous thin plate and is between the ligneous thin plates.